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ISIC0055-100(IBIS-0403)

APR 27 2005

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Eric E. Swayze et al.

Confirmation No.: 1815

Serial No.: 10/071,978

Group Art Unit: 2635

Filed: February 6, 2002

Examiner: K. Hable

Title: NOVEL BENZIMIDAZOLE COMPOUNDS

MAIL STOP ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Via Facsimile: 1-703-872-9306 and 1-703-746-4000
Date Sent: April 27, 2005

Dear Sir:

COMMUNICATION AND REQUEST FOR REFUND

In response to the Notice of Allowance issued January 27, 2005, in connection with the above-identified patent application, Applicant respectfully requests a refund of fees previously paid in view of the remarks provided below.

REMARKS

A previous Notice of Allowance was issued on February 25, 2004. The issue fee was paid on May 25, 2005 as a large entity. A Notice of Loss of Entitlement was filed with the Issue Fee Payment. A total of \$1660 was paid which included the issue fee payment of \$1330, the publication fee of \$300 and \$30 for 10 soft copies of the issued patent.

Applicant subsequently requested that the application be withdrawn from issue and submitted an RCE on June 23, 2004.

Applicant's Petition was Granted on June 28, 2004 however Applicant was advised that the issue fee paid on May 25, 2004 could not be refunded. However, if a subsequent Notice of

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Allowance was issued, the Applicant may request that the fee previously paid, be applied towards the issue fee required by the new Notice of Allowance.

A new Notice of Allowance issued on January 27, 2004 indicates that the Applicant is a large entity and that a fee of \$70 is due; \$70 being the difference between \$1440, which is now the large entity fee and the \$1330 that was previously paid. However, Applicant is now claiming small entity status as indicated on the Part B-Fee(s) Transmittal. Therefore, the issue fee is now \$700. Since Applicant paid previous Notice of Allowance fees in the amount of \$1330 as a large entity, \$700 should be applied to the issue fee payment, and \$630 should be refunded. Applicant therefore believes that there should be no fee associated with payment of the present Issue Fee and respectfully requests a refund in the amount of \$630 be issued to deposit account number 50-1275 in the name of Cozen O'Connor.

Respectfully submitted,



Quan L. Nguyen
Registration No. 46,957

Date: April 27, 2005

COZEN O'CONNOR
1900 Market Street
Philadelphia, PA 19103
(215) 665-2000 (phone)
(215) 701-2013 (fax)

PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to: Mail **Mail Stop ISSUE FEE**
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450
or Fax **(703) 746-4000**

INSTRUCTIONS: This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed whenever appropriate. All further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

CURRENT CORRESPONDENCE ADDRESS (Note: Use Block 1 for any change of address)

34138 7390 01/27/2005

COZEN O'CONNOR, P.C.
1900 MARKET STREET
PHILADELPHIA, PA 19103-3508

Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing or transmission.

Certificate of Mailing or Transmission
I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (703) 746-4000, on the date indicated below.

(Depositor's name)

(Signature)

(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/071,978	02/06/2002	Eric E. Swayze	IBIS-0403	1815

TITLE OF INVENTION: NOVEL BENZIMIDAZOLE COMPOUNDS

Please see attached Communication & REQUEST FOR REOPENING

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$70	\$0	\$70	04/27/2005
EXAMINER	ART UNIT	CLASS-SUBCLASS			
HABTE, KAH SAY	1624	546-187000			

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).
 Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev. 03-02, or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list
(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

Cozen O'Connor, P.C.

1 _____
2 _____
3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

ISIS Pharmaceuticals, Inc.

Carlsbad, California

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

4b. Payment of Fee(s):

Issue Fee
 Publication Fee (No small entity discount permitted)
 Advance Order - # of Copies _____

A check in the amount of the fee(s) is enclosed.
 Payment by credit card. Form PTO-2038 is attached.
 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 50-1215 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.

b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above.

NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant, a registered attorney or agent, or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature: Quan Le Nguyen

Date: 4/27/05

Typed or printed name: Quan Le Nguyen

Registration No.: 46,957

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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